## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

| JOINT PETITION OF KENTUCKY POWER     | )        |     |        |
|--------------------------------------|----------|-----|--------|
| COMPANY, KENTUCKY UTILITIES COMPANY, | )        |     |        |
| LOUISVILLE GAS AND ELECTRIC COMPANY, | )        |     |        |
| AND UNION LIGHT, HEAT AND POWER      | )        |     |        |
| COMPANY FOR CERTAIN ACCOUNTING       | CASE     | NO. | 92-043 |
| AND RATEMAKING AUTHORITY ASSOCIATED  | <b>)</b> |     |        |
| WITH THE IMPLEMENTATION OF STATEMENT | )        |     |        |
| OF FINANCIAL ACCOUNTING STANDARDS    | í        |     |        |
| NO. 106                              | <b>)</b> |     |        |

## ORDER

This matter arising upon Kentucky-American Water Company's ("Kentucky-American") motion for full intervention and petition for certain accounting and ratemaking authority related to the Statement of Financial Accounting Standards No. 106, both filed on April 3, 1992, and it appearing to the Commission that Kentucky-American has a special interest which is not otherwise adequately represented, and that such intervention is likely to present issues and develop facts that will assist the Commission in fully considering the matter without unduly complicating or disrupting the proceedings, and this Commission being otherwise sufficiently advised.

## IT IS ORDERED that:

- 1. The motion of Kentucky-American to intervene is granted.
- 2. The petition for Kentucky-American for certain accounting and ratemaking authority is accepted for filing.

- 3. Kentucky-American shall be entitled to the full rights of a party and shall be served with the Commission's Orders and with filed testimony, exhibits, pleadings, correspondence, and all other documents submitted by parties after the date of this Order.
- 4. Should Kentucky-American file documents of any kind with the Commission in the course of these proceedings, it shall also serve a copy of said documents on all other parties of record.

Done at Frankfort, Kentucky, this 21st day of April, 1992.

PUBLIC SERVICE COMMISSION

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ATTEST:

Executive Director